

that the Board may order the cost of sidewalk improvements made only on one side of a street to be assessed against property owners abutting both sides of the street.

"Section 7.5. Assessment Procedure. In ordering street or sidewalk improvements without a petition and assessing the cost thereof under authority of this Article, the Board shall comply with the procedure provided by Article 10 of Chapter 160A of the General Statutes, except those provisions relating to the petition of property owners and the sufficiency thereof.

"Section 7.6. Effect of Assessments. The effect of the act of levying assessments under authority of this Article shall for all purposes be the same as if the assessments were levied under authority of Article 10 of Chapter 160A of the General Statutes.

"Section 7.7. Acceptance of Conveyance in Satisfaction of Assessments. The Town Tax Collector or other official or employee of the Town having charge of the collection of special assessments, shall have the right, power, and authority, by and with the approval of the Board first had and obtained, to receive and accept a fee simple conveyance to the Town of any lot or parcel of land in the Town, free and clear of other encumbrances, in full settlement and satisfaction of any street or sidewalk assessments outstanding and unpaid against the property. Such right, power, and authority shall be limited to conveyance of the whole of the lot or parcel of land against which the particular assessments involved were levied. No lot or tract of land may be divided and such right, power, and authority exercised as to a part of the property originally embraced in and covered by the assessments. In the case of such conveyance, it shall not be necessary that the street or sidewalk assessments against the property be foreclosed, but the Town, upon the receipt of any such conveyance, shall become and be the absolute fee simple owner of the property as fully to all intents and purposes as if purchased in and through foreclosure proceedings for the enforcement of such street or sidewalk assessments.

"ARTICLE VIII. WATER AND SEWER.

"Section 8.1. Corner Lot Exemptions. The Board is hereby authorized to establish, by ordinance or resolution, schedules of exemptions for assessments for water and sewer line extensions for corner lots when water or sewer lines, or both, are installed along both sides of such lots and when the cost of such installation along both sides were or are financed in whole or in part by assessments. The schedules of exemptions may be classified as to land uses (residential, commercial, industrial, institutional, or agricultural) and shall be uniform for each such classification used, except that no schedule of exemptions may provide for exemption of more than fifty percent (50%) of the frontage on any side of a corner lot, or 150 feet, whichever is greater.

"Section 8.2. Alternative Method of Assessment. In addition to, and as an alternative, to the methods provided in G.S. 160A-218 for assessing the costs of water and sewer lines and laterals, the Board, if in its opinion it would be more equitable to do so, is hereby authorized in its discretion to levy any such assessments according to either of the following methods: (1) equally against each of the lots capable of being served by the lines, or (2)